

Q1 As shown in Fig. 5, an oxide film 141 of about 20 nm in thickness and a nitride film 142 of about 200 nm in thickness are successively deposited on the SOI substrate for thereafter patterning isolation regions through a mask of a patterned resist film 143 and etching the triple multilayer film of the nitride film 142, the oxide film 141 and the SOI layer 3 to leave the lower layer part of the SOI layer 3, thereby forming a plurality of partial trenches 144.

Then, an oxide film of about 500 nm is deposited so that a structure formed with the partial oxide films 31 and the SOI layer 3 (the well regions 11 and 12) located under the same can be obtained by polishing the nitride film 142 to an intermediate portion by CMP treatment by a method similar to that in general trench isolation and thereafter removing the nitride film 142 and the oxide film 141, as shown in Fig. 6.-

IN THE DRAWINGS:

Please amend the drawings as indicated in the attached Request for Approval of Drawing Amendment.

IN THE CLAIMS:

Please amend the claims as follows:

Please cancel claim 11.

Q2 1. (Amended) A semiconductor device having an SOI structure formed by a semiconductor substrate <1>, an embedded insulating layer <2> and an SOI layer <3>, comprising:

a plurality of element forming regions provided in said SOI layer, each formed with a prescribed element;